



SALES TAX HOLIDAY for PURCHASES of HURRICANE-PREPAREDNESS ITEMS or SUPPLIES

Louisiana Revised Statute 47:305.58 provides an annual state sales tax holiday on sales of hurricane-preparedness items or supplies made on the last Saturday and Sunday in May.

This year's sales tax holiday will be on SATURDAY & SUNDAY, MAY 30 & 31, 2009.

During the two-day holiday, tax-free purchases are allowed for the first \$1,500 of the sales price of each of the following items:

- Self-powered light sources such as flashlights and candles.
- Portable self-powered radios, two-way radios, and weather band radios.
- Tarpaulins or other flexible waterproof sheeting.
- Ground anchor system or tie-down kits.
- Gas or diesel fuel tanks.
- AAA-cell, AA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries—automobile and boat batteries are excluded.
- Cellular phone batteries and chargers.
- Nonelectric food storage coolers.
- Portable generators used to provide light or communications or preserve food in the event of a power outage.
- Storm shutter devices, which are defined as materials and products manufactured, rated, and marketed specifically for the purposes of preventing window damage from storms.
- Carbon monoxide detectors.
- Blue ice products.



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